

T H E T O W N O F



S6911 State Highway 113 - P.O. Box 115
Merrimac, WI 53561

NOTICE OF PUBLIC HEARING TOWN OF MERRIMAC

NOTICE IS HEREBY GIVEN that a Public Hearing will be conducted by the Town Board of the Town of Merrimac on Wednesday, December 4, 2013, beginning at 7:00 p.m. at the Merrimac Town Hall, S6911 State Highway 113, to consider a proposed amendment to the Town of Merrimac Zoning Ordinance as adopted November 10, 1992. The purpose of the public hearing is to accept public comments on the proposed amendment to the Town of Merrimac Room Tax Ordinance 1-78 as amended on January 1, 1992. The changes proposed reflect numeric changes to the state statute and will make the forfeitures for non-compliance and non-payments similar to those allowable by Wisconsin Statute. The proposal does not increase the effective rate of the tax. The proposed changes to Town Ordinance 1-78 are as follows:

1. Section A (2): Pursuant to Wisconsin Statutes ~~66.75~~ 66.0615, a tax is hereby imposed on the privilege and server of a furnishing, at retail, of rooms or lodging to transients by hotel keepers, motel operators, and other persons furnishing accommodations that are available to the public, irrespective of whether membership is required for the use of the accommodations. Such tax shall be at the rate of 7 percent of the gross receipts from such retail furnishing of the rooms or lodging. Such tax shall not be subject to the selective sales tax imposed by Wisconsin Statutes, Section 77.52 (2) (a) 1.
2. Section A (8): The Treasurer may, by field audit, determine the tax required to be paid to the Town or the refund due to any person under this section. The determination may be made upon the basis of the facts contained in the return being audited or upon any other information in the Treasurer's possession. The Treasurer is authorized to examine and inspect the state sales tax records, and memorandum, of any person in order to verify the tax liability of that person or another person. Section A (10): All unpaid taxes under this section shall bear interest at the rate of 6 1 (one) percent per annum ~~from the due date of the return until the first day of the month following the month in which the tax is paid or deposited with the Treasurer on the unpaid balance.~~ All refunded taxes shall bear interest at 5 percent per annum ~~from the due date of the return until the first day of the month following the month in which said taxes are refunded.~~ ~~An extension of time within which to file a return shall not operate to extend the due date of the return for the purposes of interest computation. If the Town Treasurer determines that any overpayment of tax has been made intentionally or by reason or of carelessness or neglect, or if the tax which was overpaid was not accompanied by a complete return, it shall not allow any interest thereon. No refund or modification of the payment determined may be granted until the person files a correct room tax return and permits the municipality to inspect and audit his or her financial returns per Wis. Stat. 66.0615 (2) (a).~~

3. Section A (16): Any person who is subject to the tax imposed by this section who fails to obtain a permit as required in Subsection 4 or who fails or refuses to permit the inspection of state sales records by the Treasurer after such inspection has been duly requested by the Treasurer, shall pay a forfeiture not to exceed 5 percent of the tax due under Section A (2). Any person subject to this ordinance or who fails to file a return and pay the tax due as provided in this section, or who violates any other provision of this section, shall be subject to a forfeiture not to exceed \$50.00. Each day, or portion thereof, that such violation continues is hereby deemed to constitute a separate offense. 25 percent of the room tax due for the previous year under Subsection 2 or \$5,000, whichever is less.
4. This Ordinance shall take effect on January 1, 2014.

Interested parties may contact the Town Administrator at (608) 493-2588 or by email to tnadmin@merr.com.

During the Public Hearing, the public is invited to speak regarding the amendment. Written comments can be submitted to the Town Clerk prior to the meeting and shall become part of the record. The Public Hearing shall be closed when all interested parties in attendance have had a chance to offer comment.

Upon the close of the Public Hearing, a meeting of the Town Board of the Town of Merrimac shall be called to order and the amendment shall be discussed and considered per the agenda.

By Order of the Town Board of the Town of Merrimac
Tim McCumber, Town Administrator & Clerk - Treasurer

HEARING NOTICE POSTED November 14, 2013